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Attorneys for Cathay United Bank

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	Case No. 08-13555 (JMP)
In re	:	
	:	Chapter 11
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors.	:	
-----X	:	

CERTIFICATE OF SERVICE

I, David W. Parham, an attorney, hereby certifies that a true and correct copy of Cathay United Bank's Response in Opposition to Debtors' Fortieth Omnibus Objection to Claims (Late-Filed Claims) as to Claim No. 35181 and Motion to Have Claim No. 35181 Deemed Timely Filed was served via Federal Express Overnight Delivery on this 15th day of October 2010, upon the parties set forth on the annexed Service List.

/s/ David W. Parham
David W. Parham

SERVICE LIST

Chambers of the Honorable James M. Peck
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